

LOUISIANA COMMISSION ON LAW ENFORCEMENT (LCLE)

SUBGRANT EXPENDITURE REPORT/REQUEST FOR FUNDS INSTRUCTIONS

This document is used to report expenditures for both State and Federal awards for several programs. This report is used to report expenditures, obligations that have not been liquidated, program income and its status as well as requesting reimbursement of expenditures. It is also used to correct errors made on prior period reports.

Verify the information located at the top of this form and the totals in the *Approved Budget* and *Previously Reported* columns. Notify LCLE if there is a discrepancy with the information pre-printed on this document.

This report should be legibly hand-written in ink, or typed.

All figures reported on this form are to be rounded to the nearest dollar.

REPORTING EXPENDITURES FOR THE PERIOD PRE-PRINTED ON THE FORM

Expended This Period column -For each approved budget category line, enter the expenditures (federal plus match) for the reporting period. Total the budget categories and fill in the **Total**. Indicate the portion of the total that is the **Federal Share** and **Match Share**. Note: The match share should be reported as it is utilized, or paid. It is not necessary to meet the total match ratio for each reporting period as long as the total match requirement is met by the project end date. The match expenditures should be included in each line item of this column by adding them to the federal expenditures to be reported.

Corrections to Prior Period Errors- In the *Expended This Period* column, report the **net** expenditures by using this formula (expenditures for the period +/- amount of correction). A footnote can be made on the expenditure report that explains the correction.

REPORTING OBLIGATIONS THAT HAVE NOT BEEN LIQUIDATED

Unliquidated Obligations column- Report the total for each budget category line if a legitimate budgeted expense is due before the next reporting period. Total these categories and fill in the **Total**. Indicate the **Federal Share** and **Match Share** of these obligations. Do not place budget balances in this column. Federal subrecipients have up to 90-days at the end of the project period to liquidate these obligations unless Federal Program Guidelines do not allow a liquidation period.

PROJECT INCOME

Project income is earned as a direct result of the funded project. Refer to the Program Income Guidelines for more information.

Earned Project Income

Forfeited –This the amount earned from asset seizures after adjudication. Report the federal share on this form. Cumulative totals should be reported throughout the project period. Refer to the Program Income Guidelines for more information.

Other – If project income earned is from another source (i.e., interest, fees) it should be entered on this line. Cumulative totals should be reported throughout the project period.

Earned Project Income Status

Expended – Report the total amount of project income spent for this reporting period. Cumulative totals should be reported throughout the project period.

Unexpended – Report the balance of unused earned project income on this line.

Earned Project Income Forfeited + Earned Project Income Other should balance Earned Project Income Expended + Earned Project Income Unexpended.

REQUEST FOR PAYMENT

Option 1 – No request for payment/reimbursement

Option 2 – Reimbursement of Federal Share of expenditures only

Option 3 – Reimbursement of Federal Share of expenditures plus an advance for the federal share of unliquidated obligations, or and advance for other needs. An advance request exceeding recurring monthly or quarterly expenditures that are not shown as an unliquidated obligation will have to be justified. Justification should be attached to the expenditure report. The amount of an advance may be changed by LCLE to comply with federal cash management practices that require the balance of cash on hand to be kept to a minimum. Factors such as a) the latest approved budget; b) estimates of prior and current expenditure reports; c) unliquidated obligations; d) federal funds paid; and e) special conditions not released, and f) proximity of subgrant to closure affect LCLE's determination of the allowable advance amount.

SIGNATURE

The designated project director or financial officer currently on file with LCLE must sign this form and forward to the district office, or if a state-level project, it's submitted directly to LCLE. (A state-level project is identified with the number eight (8) in the middle digit of the Project ID.) When LCLE receives and processes this report a new expenditure report form for the next reporting period will be mailed. The subgrantee should verify the report upon receipt of each new turnaround document

State Agencies- A J4 (interagency transfer) must be attached to the expenditure report if a reimbursement is requested.

A NEW EXPENDITURE REPORT/REQUEST FOR FUNDS FORM WILL BE ISSUED UPON APPROVAL OF THIS REPORT.